

	DECEMBER 31,	
	1996	1995
Identifiable assets		
Domestic (a)	\$91.2	\$55.0
Foreign	16.3	17.5
Corporate	19.1	12.8
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	\$126.6	\$85.3
	=====	=====

(a) Includes assets located in foreign countries of \$0.8 and \$1.8 at December 31, 1996 and 1995, respectively

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(DOLLARS IN MILLIONS)

SCHEDULE II - VALUATION AND QUALIFYING ACCOUNTS
(IN MILLIONS)

DESCRIPTION	BALANCE AT BEGINNING OF PERIOD	CHARGED TO COSTS AND EXPENSES	CHARGED TO OTHER ACCOUNTS	OTHER (1) (DEDUCTIONS) ADDITIONS	BALANCE AT END OF PERIOD
Year ended December 31, 1994					
Deducted from asset accounts					
Allowance for doubtful accounts	\$1.1	-	-	-	\$1.1
	----	----	----	----	----
Totals	\$1.1	-	-	-	\$1.1
	----	----	----	----	----
Year ended December 31, 1995					
Deducted from asset accounts					
Allowance for doubtful accounts	\$1.1	-	-	(\$0.1)	\$1.0
	----	----	----	----	----
Totals	\$1.1	-	-	(\$0.1)	\$1.0
	----	----	----	----	----
Year ended December 31, 1996					
Deducted from asset accounts					
Allowance for doubtful accounts	\$1.0	\$(0.8)	-	\$(0.1)	\$0.1
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Totals	\$1.0	\$(0.8)	-	\$(0.1)	\$0.1
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Note:

(1) Doubtful accounts written off, less recoveries, reclassifications and foreign translation adjustment.